IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

W.A.No.2893 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.32090/2007 DATED 30/10/2007

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APPELLANT: PETITIONER:-

LOURDE EXPORTS,
G-255, PANAMPILLY NAGAR,
COCHIN - 36,
REP BY ITS MANAGING PARTNER MR.T.V.JACOB.

BY ADV. SRI.RAJU K.MATHEWS

RESPONDENTS: RESPONDENTS:-

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1. STATE OF KERALA,
   REP. BY ITS SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT,
   THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER OF SALES TAX (APPEALS),
   ERNAKULAM.

3. THE ADDL.SALES TAX OFFICER-II,
   2ND CIRCLE, MATTANCHERRY.

BY SPECIAL GOVERNMENT PLEADER SRI.VINOD CHANDRAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.2893 of 2007

Dated, this the 6th day of December, 2007

JUDGMENT

H.L.Dattu, C.J.

Being aggrieved by the orders of assessment passed, the assessee had already filed first appeals before the appellate authority. Those appeals are rejected. If for any reason, the petitioner is aggrieved by the said order, necessarily he has to file second appeal before the tribunal. Bypassing that remedy provided under the Act itself, the petitioner could not have approached this Court.

2. Keeping this aspect of the matter in view, the learned Single Judge, in our opinion, has rightly rejected the writ petition filed by the petitioner against the orders passed by the first appellate authority. We do not see any error in the orders passed by the learned Single Judge which would call for our interference. Therefore, the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns